This listing of claims will replace all prior versions, and listings, of claims in the present application:

LISTING OF CLAIMS:

Claims 1-2 (Cancelled)

Claim 3 (Currently Amended) ~~The method of Claim 2 wherein~~ A method of forming a precision element on a semiconductor substrate comprising:

forming a first element comprising a calibration structure in a first region of a semiconductor substrate;

forming a plurality of second elements in a second region of the substrate, the plurality of second elements comprising individual elements, the individual elements ranging in value about a desired value, wherein the plurality of second elements comprise one element having a nominal value about equal to the desired value, another element having a value of about 10 % less than the desired value, and a further element having a nominal value of about 10 % greater than the value of the desired element;

measuring the value of the first element;

comparing the measured value to a target value; and

selecting at least one of the individual second elements corresponding to the result of the comparison to provide a precision element comprised of the at least one selected individual second element that has said target value, wherein when the measured value of the first element is greater than the target value, the element having a nominal value of about 10 % less than the desired value is selected.

Claim 4 (Currently Amended) ~~The method of Claim 2~~ A method of forming a precision element on a semiconductor substrate comprising:

forming a first element comprising a calibration structure in a first region of a semiconductor substrate;

forming a plurality of second elements in a second region of the substrate, the plurality of second elements comprising individual elements, the individual elements ranging in value about a desired value, wherein the plurality of second elements comprise one element having a nominal value about equal to the desired value, another element having a value of about 10 % less than the desired value, and a further element having a nominal value of about 10 % greater than the value of the desired element;

measuring the value of the first element;

comparing the measured value to a target value; and

selecting at least one of the individual second elements corresponding to the result of the comparison to provide a precision element comprised of the at least one selected individual second element that has said target value, wherein when the measured value of the first element is less than a predetermined target value, the element having a nominal value of about 10 % greater than the desired value is selected.

Claim 5 (Currently Amended) ~~The method of Claim 2~~ A method of forming a precision element on a semiconductor substrate comprising:

forming a first element comprising a calibration structure in a first region of a semiconductor substrate;

forming a plurality of second elements in a second region of the substrate, the plurality of second elements comprising individual elements, the individual elements ranging in value about a desired value, wherein the plurality of second elements comprise one element having a nominal value about equal to the desired value, another element having a value of about 10 % less than the desired value, and a further element having a nominal value of about 10 % greater than the value of the desired element;

measuring the value of the first element;

comparing the measured value to a target value; and

selecting at least one of the individual second elements corresponding to the result of the comparison to provide a precision element comprised of the at least one selected individual second element that has said target value, wherein when the measured value of the first element is equal to the predetermined target value, the element having a value about equal to the value is selected.

Claim 6 (Currently Amended) The method of Claim 19 wherein the first and the second elements include a passive element selected from the group consisting of a resistor, a capacitor, a diode and a transistor.

Claim 7 (Currently Amended) The method of Claim 19 wherein the first and the second elements are resistors.

Claim 8 (Currently Amended) The method of Claim 19 wherein said plurality of second elements is arranged in parallel to each other.

Claim 9 (Currently Amended) The method of Claim 19 wherein said plurality of second elements comprise three resistors that are arranged in parallel to each other.

Claim 10 (Currently Amended) The method of Claim 19 wherein said plurality of second element is linked by fusible links or antifuses.

Claim 11 (Currently Amended) The method of Claim 19 wherein said comparing is performed manually or electronically.

Claim 12 (Currently Amended) The method of Claim 19 wherein the selecting includes a step of removing other second elements that are not selected by blowing fusible links or by fusing antifuses that are present within said plurality of second elements.

Claims 13-18 (Cancelled)

Claim 19 (Previously Presented) A method of forming a precision element on a semiconductor substrate comprising:

forming a first element comprising a calibration structure in a first region of a semiconductor substrate;

forming a plurality of second elements in a second region of the substrate, the plurality of second elements comprising individual elements, the individual elements ranging in value about a desired value, wherein the plurality of second elements comprise one element having a nominal

value about equal to the desired value, another element having a value of about 10 % less than the desired value, and a further element having a nominal value of about 10 % greater than the value of the desired element;

measuring the value of the first element;

comparing the measured value to a target value; and

selecting at least one of the individual second elements corresponding to the result of the comparison to provide a precision element comprised of the at least one selected individual second element that has said target value.

Claim 20 (Previously Added) The method of Claim 19 wherein when the measured value of the first element is greater than the target value, the element having a nominal value of about 10 % less than the desired value is selected.

Claim 21 (Previously Added) The method of Claim 19 wherein when the measured value of the first element is less than a predetermined target value, the element having a nominal value of about 10 % greater than the desired value is selected.

Claim 22 (Previously Added) The method of Claim 19 wherein when the measured value of the first element is equal to the predetermined target value, the element having a value about equal to the value is selected.